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7 Chapter 7 Trustee

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10 UNITED STATES BANKRUPTCY COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 RIVERSIDE DIVISION

13 In re

14 SHAMICKA LAWRENCE

15
16 Debtor.

Case No. 6:23-bk-15163 WJ

Chapter 7

17 TRUSTEE'S APPLICATION TO EMPLOY
18 HAHN FIFE & COMPANY, LLP, AS
19 ACCOUNTANTS; DECLARATIONS OF
20 DONALD T. FIFE AND CHAPTER 7
21 TRUSTEE IN SUPPORT THEREOF

[No Hearing Necessary]

22 TO THE HONORABLE WAYNE E. JOHNSON, UNITED STATES BANKRUPTCY JUDGE;
23 THE OFFICE OF THE UNITED STATES TRUSTEE; THE DEBTOR; AND OTHER
24 INTERESTED PARTIES:

25 Pursuant to 11 U.S.C. § 327, A. Cisneros ("Trustee" or "Applicant") applies to the
26 Court for an Order authorizing the employment of Hahn Fife & Company, LLP ("Hahn Fife"), as
27 his accountants ("Application") and respectfully represents as follows:

1. Applicant is the duly-qualified and acting Chapter 7 Trustee for the above-captioned case.

1 2. Filed concurrently herewith is the Notice of Application of Trustee to
2 Employ Hahn Fife & Company, LLP, as Accountants.

3 3. Applicant proposes to employ Hahn Fife to provide assistance in reviewing
4 the Debtor's books and records, forensic accounting including the review and analysis of the
5 Debtor's business operations prior to the filing of the bankruptcy, reviewing financial documents
6 and preparation of any required estate income tax returns.

7 4. As indicated by the attached Declaration of Donald T. Fife ("Fife Decl."),
8 Hahn Fife is experienced in bankruptcy accounting matters, including those involving trustees,
9 bankruptcy estates, and tax matters. Hahn Fife is competent to perform the requisite accounting
10 services in this case. The member's breadth of experience and length of service is described in the
11 resume, a copy of which is attached as Exhibit "A".

12 5. As indicated by the Fife Declaration, Hahn Fife is familiar with the
13 Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, and will comply with
14 the Code and the Rules. Hahn Fife has agreed to perform accounting services and to thereafter
15 make application to this Court for compensation. Hahn Fife has further agreed and will accept as its
16 fee such amount as is determined by the Court to be reasonable and proper.

17 6. Applicant proposes to retain Hahn Fife upon the following basis: Except as
18 the Court may otherwise determine, after due notice, Hahn Fife will petition the Court under 11
19 U.S.C. Sections 330 for an allowance of fees and reimbursable costs not more often than every 120
20 days. The petition will be heard upon notice to necessary parties. Hahn Fife will accept
21 compensation and reimbursements of expenses in such amounts as the Court may award. There
22 will be no written employment agreement apart from this Application. The only source of payment
23 or compensation will be the Estate. No retainer has been paid or is being proposed to be paid to
24 Hahn Fife.


25 7. Hahn Fife has been, and is currently, employed as Trustee's accountant in
26 other unrelated bankruptcy cases.

27 8. To the best of Applicant's knowledge, Hahn Fife: (1) does not hold or

1 represent any interest adverse to Applicant, the Debtor, the creditors, and the Estate; (2) has no
2 connection with the Debtor, the creditors, any other party in interest, their respective attorneys and
3 accountants, the United States Trustee, any person employed in the office of the United States
4 Trustee, or any bankruptcy judge in the United States Bankruptcy Court for the Central District of
5 California; (3) is a disinterested person as that term is defined in 11 U.S.C. Section 101(14) and
6 used in 11 U.S.C. Section 327(a); and (4) holds no pre-petition claim against the estate.

7 WHEREFORE, Applicant respectfully requests an order: (1) authorizing him to
8 employ Hahn Fife as accountant effective March 1, 2024, as an administrative expense of the estate
9 upon the terms and conditions in this application; and (2) for such other and further relief as the
10 Court deems just and proper.

11
12 Dated: March 7, 2024


A. Cisneros, Chapter 7 Trustee

DECLARATION OF A. CISNEROS

I, A Cisneros, declare as follows:

1. I am the duly-acting and qualified Chapter 7 Trustee for of the estate of SHAMICKA LAWRENCE ("Debtor"). I have personal knowledge of the facts stated herein, and if called upon to testify I could and would testify thereto, except as to those facts that are based upon information and belief and as to those facts I believe such facts to be true.

2. I have determined that it is necessary to employ a certified public accountant to provide services to the bankruptcy estate that include, but may not be limited to assistance in review the Debtor's books and records, forensic accounting including the review and analysis of the Debtor's business operations prior to the filing of the bankruptcy and preparation of any required income tax returns.

3. I desire to utilize Hahn Fife's forensic accounting expertise and services and to employ Hahn Fife as my accountants, effective March 1, 2024. I believe that Hahn Fife's employment is economical and prudent.

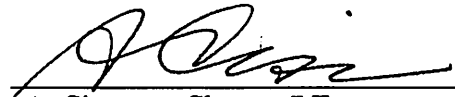
4. Except as provided in paragraph 6 of Mr. Fife's Declaration, to the best of my knowledge herewith,

- a. Hahn Fife and Mr. Fife have no connection with the Debtor, insiders, creditors, any other party or parties in interest, their respective attorneys and accountants, or any person employed in the Office of the U.S. Trustee;
- b. Hahn Fife and Mr. Fife are not creditors, equity security holders or insiders of the Debtor;
- c. Hahn Fife and Mr. Fife are not and were not investment bankers for any outstanding security of the Debtor;
- d. Hahn Fife and Mr. Fife have not been within three (3) years before the date of the filing of the petition herein, an investment banker for a security of the Debtor, or any representative for such an investment banker in connection with the offer, sale or issuance of any security of the Debtor;

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- e. Hahn Fife and Mr. Fife are not and were not, within two (2) years before the date or filing of the petition herein, directors, officers or employees of the Debtor or of any investment banker for any Security of the Debtor.
- f. Hahn Fife and Mr. Fife do not represent an individual or entity which holds an interest adverse to the bankruptcy estate; and
- g. Mr. Fife is not related to the bankruptcy judge in this case.
- 5. Hahn Fife and Mr. Fife will not receive a retainer in this case.

I declare under penalty of perjury that the foregoing is true and correct, and that this declaration was executed on this 7 day of March, 2024, at Riverside, California.


A. Cisneros, Chapter 7 Trustee

DECLARATION OF DONALD T. FIFE

I, Donald T. Fife, declare as follows:

1. I am a duly-licensed certified public accountant in the State of California and a Partner in the firm of Hahn Fife & Company, LLP.

2. I have personal knowledge of the facts in this Declaration and, if called as a witness, could competently testify to these facts.

3. I am experienced in forensic accounting matters, including those involving trustees, bankruptcy estates, and issues relating to the tax effects from sale of estate assets. I am competent to perform the requisite accounting services in this case. My breadth of experience and length of service is described in my resume, a copy of which is attached hereto as Exhibit "A"

4. I am familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, and will comply with the Code and Rules.

5. I agree to the terms and conditions of employment in the foregoing application. I am willing to accept compensation and reimbursement of expenses in such amounts that the Court may award. I understand that my compensation may be modified under 11 U.S.C. Section 330, if so warranted. No retainer has been paid or is being proposed to me.

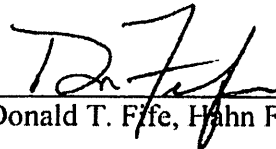
6. I have also been employed as accountant to the Trustee in other unrelated bankruptcy cases.

7. I do not hold or represent any interest adverse to Applicant, the Debtor, the creditors, and the estate. I have no connection with the Debtor, the creditors, any other party in interest, their respective attorneys and accountants, United States Trustee, any person employed in the Office of the United States Trustee, or any bankruptcy judge in the United States Bankruptcy Court for the Central District of California. I am a disinterested person as that term is defined in 11 U.S.C. Section 101(14) and used in 11 U.S.C. Section 327(a). I hold no prepetition claim against the estate.

8. I agree that I will not share my compensation with any person or entity.

1 9. Attached as Exhibit "B" is a schedule of my rate of reimbursement of
2 expenses. The firm's rates range from \$80.00 per hour for staff to \$510.00 per hour for Partner.

3 I declare under penalty of perjury that the foregoing is true and correct and that this
4 declaration was executed on this 4th day of March, 2024 in Pasadena, California.

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Donald T. Fife, Hahn Fife & Co., LLP

HAHN FIFE & COMPANY, LLP
Firm Statement of Qualifications

The Firm was formed in September of 2003 and provides accounting and consulting services relating primarily to bankruptcy, litigation, turnaround, fraud and receivership matters. The Firm's professionals have extensive experience and training in these specialized fields of accounting practice and have served a broad range of clients in Southern California for many years. Following are brief summaries of the qualifications of the Firm's current professional staff. It is expected that the Firm will add professional staff as required to serve client needs.

Donald T. Fife, CPA

Mr. Fife currently practices exclusively in bankruptcy, turnaround and litigation consulting, providing services such as financial analysis, forensic accounting, tax services and expert witness testimony. He serves clients such as bankruptcy trustees, creditors, debtors, creditor's committees and parties to civil litigation.

Mr. Fife has over 30 years of business and financial experience in accounting, bankruptcy, turnaround, taxation and fraud investigation. He formerly practiced as an accountant and consultant with Price Waterhouse, FTI Policano & Manzo, PHB Hagler Bailly, Inc., Biggs & Company and Spicer & Oppenheim. Over the last 25 years, his career has been concentrated in the areas of bankruptcy, turnaround, and litigation support.

Mr. Fife is a Certified Public Accountant licensed in California. He is also a member of the American Institute of Certified Public Accountants, the California Society of CPA's, the National Association of Bankruptcy Trustees, the American Bankruptcy Institute, and the California Bankruptcy Forum. He received his bachelor's degree in Business Administration Accounting from California State University at Los Angeles.

Hourly Rate: \$510.00

EXHIBIT "A"

Standard

**Hourly Billing Rates
(2024)**

| | |
|---------------------------------|---------------|
| Donald T. Fife | \$510 |
| Managers | \$220 - \$280 |
| Senior Accountants | \$185 - \$220 |
| Staff Accountants | \$150 - \$185 |
| Administrative/Paraprofessional | \$ 80 - \$140 |

**Rates for Reimbursement of Incurred Expenses
Hahn Fife & Company, LLP**

| | |
|----------------------------|-----------------|
| Photocopying | \$0.10 Per Page |
| Telecopier - Incoming | \$0.15 Per Page |
| Telecopier - Outgoing | \$1.00 Per Page |
| Mileage | \$0.27 Per Mile |
| Telephone | Actual Cost |
| Postage | Actual Cost |
| Messenger | Actual Cost |
| Overnight Mail | Actual Cost |
| On-Line Computer Research | Actual Cost |
| Filing Fees | Actual Cost |
| Deposition or Witness Fees | Actual Cost |
| Parking | Actual Cost |

EXHIBIT "B"

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
1055 E. COLORADO BLVD., 5TH FLOOR, PASADENA, CA 91106

A true and correct copy of the foregoing document entitled (*specify*): **TRUSTEE'S APPLICATION TO EMPLOY HAHN FIFE & COMPANY AS ACCOUNTANTS** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) 3-12-24, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- **Arturo Cisneros (TR)** amctrustee@mclaw.org, acisneros@iq7technology.com;ecf.alert+Cisneros@titlexi.com
- **Alan W Forsley** alan.forsley@flpllp.com, awf@fklawfirm.com, awf@fl-lawyers.net, addy@flpllp.com
- **Thomas M Geher** tmg@jmbm.com, bt@jmbm.com; tmg@ecf.courtdrive.com
- **Eric D Goldberg** eric.goldberg@dlapiper.com, eric-goldberg-1103@ecf.pacerpro.com
- **D Edward Hays** ehays@marshackhays.com, ehays@ecf.courtdrive.com; alinares@ecf.courtdrive.com
- **Marc A Lieberman** marc.lieberman@flpllp.com, safa.saleem@flpllp.com, addy@flpllp.com
- **Tinho Mang** tmang@marshackhays.com, tmang@ecf.courtdrive.com; cmendoza@ecf.courtdrive.com
- **United States Trustee (RS)** ustpregion16.rs.ecf@usdoj.gov

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL**:

On (*date*) 3-12-24, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Debtor / Shamicka Lawrence / 11364 Estates Court / Riverside, CA 92503

☐ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

SERVICE ON JUDGE NOT REQUIRED PER LBR 5005-2(d)

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

3-12-24
Date

Martha Quintero
Printed Name

Martha Quintero
Signature